G. R. S. 58]

62 pages

Previous references, Ir 350-19(1-4)1922-3

Y.F 13-14(1-2)

Y.M 69-13(41-61)

" 69-13(95-166) [illegible]

Ir 228-21(10,11) [illegible]

" 183-21(1-3)

Later references.

Ir 1286-26(1-3)

" 446-39-1-2

File No. 145-22

Serial Nos. 1-12

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 9

Part B for March 25.

SUBJECT

Adjustment of the sugar cane mill advance account

12

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The Accts. no. 7384 of 14.3.22 from the Offg. Director, Ire about the transfer of certain amounts from one head to another does not seem to have been received & dealt with in the Ire Section. Perhaps the Financial Sectt. has dealt with it. If approved this may be transferred to the Financial Sectt. for needful action.

Offg
17.11.22

In favour of remarks

Mk
13/11

Asst Secy Mkt
with compliments

There is no entry in the Ledger
Nor is any info available
regarding the
18th 17/11/22 Matter referred
to Asst Secy
Dy Secy Mkt
Ldr Bmby
With Cal

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on, this form

GENERAL DEPARTMENT
15 NOV 1922
INDUSTRIES & COMMERCE
BOMBAY

G.R.S. III—3]

16 NOV 1922
LOCAL &
FBRA...

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

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5. Nor does the Diary of the Dte Branch show the receipt of the reference since it was approved. Mrs Financial Secty. may be requested to take the necessary action on the present reference itself. Then Principle of funds as suggested seems to be a matter for views of the Fin. Secty.

16.11.22.

6. The Asst. Lectrin may also be consulted.

16.11.22

7. The above case came to receive his in this Dte

Dy Chief Inspector

1 & 6 Lectrin

may be transferred to the Fin. Secty. as already suggested above.

20.11.22

REV. SECRETARIA
20 NOV 1922
INDUSTRIES & COMMS
E

FINANCIAL SECRETARIAT
21 NOV 1922

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

175
D (3

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

9) Submitted.
The Committee may, if satisfied, be competent to do so whether the Statement of fines proposed by the Director of Industries is sufficient.
25.11.22 25/11

10) Please put up the file of 9.11.22 referred to in the Director's letter
25/11

11) Submitted with reference.
27.11.22 27/11

12) Attention is invited to the remarks of the Member referred to in the Office note of 28.7.22 at A. Refer file put up. The instruction was that the Sugar-plant should work on Commercial lines. A full report from the Deputy as to why the results were short and why the anticipations should not be realised are necessary
28/11

7 Dec

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

D 1750. (4

G. R. S. III-2]

General and Revenue Secretariat. | Sc File No. 145 of 1922-23

Serial No. (13)

C. do not understand this proposal at all. How can the large sum of Rs 63590 be written off without a word of explanation? What does this debit balance represent? Is it all loss and if so why was no action taken under Condition No 3 of Comptr's letter No 206-14 referred to in § 10 of 9-11-14 for writing off in the respective years? (2) If the whole or any part of this balance is represented by any kind of property what is its present value and how is it proposed to show in accts such value? Were accts rendered by (3) Comptr for charges debited to this advance acct? (4) were regular Cash and Rent accts kept for this Concern and audited in the years concerned and if so (5) are there balance sheets and profit & loss accts?

The file may be referred to Comptr for kindly making such information as is available in his office.

Encl Sheet

2-12-22

GEN. & REV. SECRETARIAT. DEC 1922 INDUSTRIES & COMMERCE BRANCH.

NOTE—Contn. sheet

27238

G. R. S. III-2)

General and Revenue Secretariat. | File No. 145 of 1922-23

Serial No.

W.O.No. 69 dt. 12.1923

14 Forwarded unofficially with compliments to the Comptroller to Govt for favour of furnishing the information wanted by Mr Hely

A.O.

Monamchennuch

4.12.23 Finlay

2.6.1914 No. 7830/L.1191

5.12.23

No. W. 491/IND of 1923

C137

15 The debit balance now proposed to be written off represents the expenditure incurred by the Industrias Department on the several Sugar cane Plants less remittances to end of March 1917. During 1914-15 to 17-18, provision was made in the Budgets to meet the net expenditure on the Plants, but the Director took no action to obtain sanction for the write off of the same as required in this office letter No.7830/L.1191 dated 2nd June 1914. From 1918-19 the receipts and expenditure were shown under service heads, and the balance under the advance head upto March 1917 was merged with other similar balances and shown under an obsolete head "Special Advances Industrial." As pointed out by the Director in his letter No. C.734 dated 14th March'22 the amount now outstanding under the advance head is really service expenditure which should have been

12 JAN 1923

NOTE—Contn. sheet.

Serial No.	
	rbeen adjusted every year against the Budget provisions aggregating Rs.64,400/-.
	(2). It is not possible to say to what extent the present balance is represented by property. As a matter of fact, the balance of the advance account now in question excludes all expenditure on the installation and the working of Sugar cane Plan subsequent to March 1917. There are, however, certain plants still in the possession of the Departme The present value thereof can be ascertained only from the Director. The value of these plants will not appear in the Government accounts as an asset and this is what happens in the case of all Departmental purchases debited to service heads.
	(3) As regards accounts rendered to this offi amounts required by the Director were drawn on ~~Ex&Ex~~ Abstract Contingent Bills, and subsequently accounte for on Detailed Contingent bills. Payments were sometimes made direct to firms by this office. G.O. No.1360-I/A&I./49-15-39 dated 14th August'16 required that the accounts of these installations should be audited by the Commercial auditor and a report sent to Government. On an inspection of the accounts in October 1917, it was found that the Agaram Mill was the only one at work and its working was in an experimental or demonstration Stage. The position was the same in 1918-19. [redacted] hen

NOTE--Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 145 of 1922-23

Serial No.

When the Industrial Audit Department was regularly organised under the G.O. of 21st July 1919, the Director was required to furnish statements of receipts and expenditure for the several installation to enable this office to start the audit. He reported that none of the Plants were working and they were not restarted. No regular Capital and Revenue accounts were kept nor Balance Sheet and Profit and Loss Accounts prepared.

GEN. & REV. SECRETARIAT
12 JAN 1923
INDUSTRIES & COMMERCE BRANCH

I. Satyanathayya
Comptroller.

Submitted.

It is a file of the Financial Secrett and the information furnished by the Comptr was called for by the Financial Secretary. This may be sent to the Fin. Secrett. for needful action.

(Sd. H. Secretary)
13-1-23

I should like to know what main papers were transferred to the H. Secrett's office under this letter.

Sd. H. Secretary
15/1

This is not a case of the Ind. Dept. The question is one of a large loss and the Ind. Dept has to deal with it.

24

GEN. & REV. SECRETARIAT
23 JAN 1923

NOTE—Contn. sheet.

Registers accounts & books for Dept 27-1-23

D 2941
Fc.

(1)

G. R. S. III-2]

General and Revenue Secretariat. | File No. 145 of 1922-23

Serial No.

18 The Director of Industries & Commerce has made a proposal for the writing off of about Rupees 62,000/- being the accumulated losses on the working of the Sugarcane Millsfor a number of years. This question had been referred to the Financial Department and the case is now in the General Secretariat for ascertaining the circumstances in which the loss was sustained and why the annual losses were not written off as they occurred. From what the Director and the Comptroller have stated there seems to be no alternative but to treat the outstanding advance as loss and write it off in this year's account. Losses on the working of other concerns under the Industries & Commerce were all written off last year and this loss has to be dealt with similarly. This item has accordingly been shown separately in the list of additional grants already sanctioned. The adjustment of this loss will increase the deficit without affecting the cash position. The question of according sanction to the loss has, of course, to be dealt with separately by the General Secretariat.

mmb 3.2.23

Dewan

19 Inv. See the file. I see no justification for writing off the deficit by way of additional grant. The loss has already been incurred and the Accounts have been closed. Yes.

REV. SECT. 17 FEB 1923 INDUSTRIES & COMMERCE North Opptn. sheet.

Gen' Secy mmb 20/2 (7-2-23) lee 17.2.23 MM 17/2

G. R. S. III-2]

General and Revenue Secretariat.

Je File No. 1148 of 1922-23.

Serial No.

20 Submitted with a statement as directed. In regard to item 2 on the statement the Director RC has perhaps to be consulted.

8/2/23

Submitted with a draft as personally directed.

7-2-23

21 Done

7/2

7.2.23

4 Je 5018 8.2.23.

To

The Offg. Director I and C Enquires what this debit balance represents etc

REV. SECT.

12 FEB 1923

SUPPLIES & COMMERCE

22 Vide orders of the Dewan dt 15/2/23 in the file cited.

17-2-23

23 Note reported the answer

17/2

5 From the Offg. Dr RC 5909 [redacted]/23.

NOTE—Contn. sheet.

Points refd. to by the Finl. Secy.	Information furnished by the comptroller.
1. What does this debit bal. represent?	It represents the expre. incurred by the D.C. dept. on the several sugar cane plants less remittances to 31.3.1917.
2. If it is all loss why was no action for writing off the same in the receipts years?	During 1914-15 to 1917-18 provn. was made in the budgets to meet the net expre. on the plants but the Director took no action to obtain sanction for the writing off of the same.
3. If the whole or any part of the bal. is repd. by any property what is its value, and how is it proposed to show it in accounts?	This has to be ascertained from the Director D.C. The value of these plants will not appear in the Govt. accounts as an asset, and this is the case with all Deptl. purchases debited to service heads.
4. Were amounts rendered to Compln. for charges debited to this advance?	Amounts repd. by the Director were drawn on abstt. cert. bills & subsequently augmented for or on D.C. bills. Payments were sometimes made direct to firms.
5. Were regular cap. & rev. accts. kept for this concern & audited in the years concerned & if so are their bal. sheets & profit & loss accounts?	On an inspn. of the accounts in Oct. 1917 only one clerk was found to be at work; the position was the same in 1918-19. No regular cap. & rev. accounts were kept nor balance sheets & profit & loss accounts prepared.

8/Ry
2.2.23.

G. R. S. III-2.

General and Revenue Secretariat. | RC File No. 145- of 19 22

Serial No.

Submits a report stating that as against a capital expenditure of Rs. 69889-2-11, Rs. 13000/- has been realised by the sale of plants and Rs. 1680/- is in the shape of assets; and recommends that the difference may be written off.

24- Submitted with reference for orders. The financial sectt. may also be consulted if approved.

97-23

25 Forwarded unofficially with compliments to the Completion Report for purpose of verification of the figures furnished by the Director of Industries.

26 It may also be stated here that in regard to the installations may be treated hereafter. It would appear necessary to maintain separate accounts in these cases also as in the case of the other industrial concerns under the control of the department and with up the preparation of the half yearly and yearly balance sheets.

By order
M. Ramachandra Rao
for Secretary

12-7-23

Nov. 5 of 1923
of 12-7-23.

12/7

2. Com. 17/7

13-7-23

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | File No. 445 of 19[illegible]

Serial No. 27

3721

31 JUL 1923

2 Gaz No 35

30.7.23

The balance at debit of "23.Advances Repayable - Special Advances (Industrial) -Sugar cane plants advance" is Rs 60,590-5-3, after taking credit for a sum of Rs 2,000 realised in June 1918 and of Rs 3,000 in October 1921 (Vide Director's remarks against item 6 of his statement). The details furnish by the Director work up to Rs 61,301-3-2 which is unexplained and which perhaps is not worth investigation at this distance of time. The sum of Rs 60,590-5-3 less realisable value of the assets may therefore be ordered to be written off.

Total capital expenditure incurred (col.2 of statement)	69,889- 2-11	
Sales of plant (excluding Rs 1,000 credited to Service heads in Comptroller's books)	12,000- 0- 0	
	57,889- 2-11	
Loss on working (Col.8)	8,925- 0- 3	
	66,814- 3- 2	
Amounts not included in Comptroller's account (Col.10) Rs 4962 plus Rs 551/- out of Rs 2620 (a sum of Rs 2069 being already included)	5,513- 0- 0	
	61,301- 3- 2	

(2) The figures referred to above exclude all the Capital outlay and revenue expenses and receipts from 1918-19 to 1922-23, when they have been booked under Service heads. The Director should be required to analyse the outlay incurred during this period also and take the additions to Capital into account in estimating the value of the assets as on 30th June 1923 and arriving at the total loss on the

NOTE—Contn. sheet.

G. R. S. III-2,

General and Revenue Secretariat. | GRC File No. 145. of 1923.

Serial No.

on the working of the Sugar Cane Mills.

(3) As regards the accounts to be maintained from 1st July 1923, it may be stated that the Mills at Kunigal and Shikarpur have been already sold and that the tractor at Chicksagre and the furnance at Hudi appear to be used for experimental purposes and have to be disposed of to the best advantage. There are only the Mills at Chennaraya patna and Oorgahalli for which arrangements are reported to have been made to work the plant without any direct expenditure to Government. In the case of these small plants it does not appear necessary to keep any elaborate accounts and compile regular Balance Sheets and Profit and Loss Accounts. It is sufficient if the Director is required to submit, through this office, for the orders of Govt a statement of financial results once a year, showing the value of the assets, the working expenses incurred and the recoveries effected.

J. Satyanarayana Rao
Comptroller.

CV/28-7
INDUSTRIES & COMMERCE BRANCH.
3-AUG 1923

28 Send a copy of this above note to the Deputy Director to verify again & furnish such information as required in para 2 of the note before proceeding further.

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

Dir File No. 145 of 19

Serial No.	
29	Sub with a draft letter Ky 318 VS 30 8/11 3.8.23 3/8/23
6	To, Director of Agriculture No. 646 A-1/8/23 Forwarding copy of note by the Comptroller in the matter & calls for remarks & requests him to furnish verified figures & furnish information required.
7	From Dy. No. G.1004/A-8/21-11-2 rec'd. 22.11.23. Submits a report in the matter stating that the actual amount to be written off will be Rs. 43790-5-3, and states that action will be taken in regard to the disposal of the tractor and furnace at Hunsur that statement of financial results will be submitted in respect of the mills at Chamarajapatna & Doddaballi, as suggested by the Comptroller. Submd. for orders. VS 26.11.23

GEN. & REV. SECRETARIAT
13 AUG 1923
INDUSTRIES & COMMERCE BRANCH.

NOTE—Contn. sheet.

G. R. S. III-2.

14

General and Revenue Secretariat. | 9R File No. 145 of 19 22

Serial No.

32 In order as to whether Rs 43990-5-3 Cannot written off. Revd. attention is invited to Comptroller's note 7 — 20.7.23 wherein he says that the sum of Rs 60,590-5-3 less realisable value of the assets may be ordered to be written off. The value of this is (latter) Rs 16,800/-

33 The Financial Secretary says that note of the 3rd Oct 1923 that Secretary to be alternative but to treat the outstanding advances as lost until it off in this year's accts" —

Rev Secy) SMR 5/12

1/12 7.12.23. 34 II Member) SMR 7/12

35 Dept. may be informed Sanctions. In writing Rs 7 & 43990-5-3 as proposed by the Director. Observing that all the expenditure incurred each year has been debited to the Completed Railways & the advances or at least prompt accounts have been taken to write off the losses each year

36 With regard to the balances & advances Rs 16,800 which remain on the Roads &

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.

File No. 145 of 19 22

Serial No.

[illegible]

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

Rev File No. 145 of 19 22

Serial No.	
	41 Submit with a typed draft. SMR 28.12.23
39 2.1.24.	42 Rev Secy) SMR 28/12
	43 II Member) Agreed Rajan SMR 29/12
	44 Secy Rev:
	Submit. Rajan 3/1 SMR 3/1
X D	45 The Director has stated in his letter no 590/A & 5.7.1923 that Rs. 13000 is the value of the mills at Kunigal and Shikaripur realized by their sale.
REVENUE 10 JAN 1924 SECRETARY	SMR 4.1.24. 46 Rev Secy) SMR 5/1 Rajan
24/1 8.1.24.	47 II Member. SMR 8/1
	48 Draft sent
	Rajan 9/1 Issue SMR 10/1
	49 Submitted with four copies of the draft G.O. for orders as to whether the writing off of an amount of Rs. 43,990/-

NOTE—Contn. sheet.

G. R. S. III-2)

17

General and Revenue Secretariat.

Re File No. 145 of 1922

Serial No.

does not require submission to His Highness or consideration in the Council.

8/1/24

50) The amount to be written off is large and may be taken as an unusual expenditure & thus coming under clause (xxvi.) of the Council Rules.

12.1.24

51) Drafters

SMD 12/1

52) Rev Secy) The subject seems to be Council matter

Dewan) KG 1/1 SMD 13/1

53) Rev Secy returns & records his additional remarks.

54) Fwd as requested

KG 1/1 SMD 16/1

55) It has to be charged to the Rev Account of Current year.

General) Fwd

56) Rev Secy) Rept: Para 15 Chap 17 T.C. indicates the point fully in order

Dewan) SMD 18/1

DEWAN'S OFFICE
Recd. on JAN 15
Reg. No. 4840

REVENUE
16 JAN 1924
SECRETARY.

FINANCE
Fe 1316/23
1 JAN

GEN. & REV. SECRETARIAT
1 JAN
INDUSTRIES & COMMERCE BRANCH.

DEWAN'S OFFICE
Recd. on JAN 18 1924
4976.
Reg. No.

REVENUE
21 JAN 1924
SECRETARY.

G. R. S. III-21

General and Revenue Secretariat.

DC File No. 145 of 1922.

Serial No.

57) Please give details of the
Vine plants brought from
Cuba. Are they under Quarantine
& detailed how kept?
Have they had Spanish Resident
in charge? If so, what
are his duties? How long have they been
in this country?

58) Is there any objection
to their getting employment
in this country?

59) Please lead
Enquiry, & conduct to
final with the
assistance to
be given, & talk
to Agricultural Officer
Head this year

[illegible]

60) Bring up [illegible]

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | J & C File No. 145 of 1922

Serial No.

61) The loss to be written off is made up of both capital and revenue expenditure. As the amounts have been treated only as an advance ~~account~~ it is ~~perhaps~~ not possible to debit the loss to any capital account as such. Besides as the financial sect. has already noted that the amount written off will have to be debited to the General Revenues of the current year, perhaps that Office has to be consulted as to whether any debit to capital account is possible.

62) The accumulation of the losses from year to year has been explained by the Comptr in his U.O. note (para 15 of the notes), and if any further info is required the same will have to be obtained from the Director D & C.

63) Since the circumstances of the case & the question whether the writing off should be postponed to the next year is for ours.

64) Some of the files containing the G.O.s sanctioning the General Heads of expenditure from time to time have been destroyed in the Records,

NOTE—Contn. sheet.

'G. R. S. III-2]

General and Revenue Secretariat. | DC File No. 145 of 1922

Serial No.

attempts are being made to trace and put up as many of the previous Notes as possible. Time is solicited
Two days' time is solicited
Submitted for orders.
S/R
22.1.24 65) The G.O sanctioning the Starting of the Sugar factories at a total cost of Rs 69 8 0/— may be traced & put up as early as possible
S/R

66)
The capital Expenditure sanctioned from time to time is as follows :—

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | I & C File No. 145 of 19 22

Amount Rs	Serial No.	No. & date of the G.O.	Details	Reference & flag
25,000		88-G/Apl 57-12-2	for installing 3	original file
		& 24.10.1912	power driven mills	destroyed (p.21 of printed manual III Series)
3,000		5796-7/G.M.55-12-167	for current work	Destroyed
		& 26.3.13	ing expenditure	
6,500		2351-3/G.M.67-13-61	Rs.1500 for capital	H
		& 10.9.13	Rs.5000 for working exp.	
16,500		9312-5/G.M.67-13-265	for the Agasaram	G
		& 18.5.14	Plant	
5,500		10135-7/G.M.67-13	towards capital	G
		& 18.6.14	outlay.	
4,270		10696-7/G.M.67-13-303	Rs.3612 Engine & pumps	R
		& 26.6.14	Rs. 358 Tools & Plant	
			Rs. 300 Incidental expns	
16,500		1344-6/G.M. 108-14	for the Shikarpur	N
		& 17.11.14	Plant	
Rs.77270				
- Rs. 8000 marked red above				
		Rs. 69270		

(a) The references flagged H, G, O, R, N are put up. No other refers. could be traced.

Submd.

S Rg

24.1.24

(b) In orders with reference to previous orders in para 3 of 58-59 of the rules Supra

NOTE—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat. | File No. 1115 of 19 27.

Serial No.

(1) On loss due written off now Consists both of Capl. & Rev expenditure.

(2) As regards debiting the loss to Capital acct, the amount sanctioned from time to time having been treated as advances to be adjusted eventually, it may not be possible to debit it to capl acct. The financial Secy may perhaps be consulted on

(3) The advances shd have been adjusted every year as per G.O of the 9th Nov 1914 (Dcag 3) prescribing the procedure to be followed — This does not appear to have been done although budl provisions had been made each year. The present practice is exactly the reverse of what was not done (vide Dcag 4). The then Directors, Sirs D. Chatterton & M. V. Rangaswamy Ayyar and the Comptroller appear to have lost sight of the matter.

(4) As may be seen from the latest letter of the Director, dated 20.11.1923, the expenditure incurred in the 5 years from 1918-19 to 1922-23 under Capital & Rev has been duly adjusted against the Service Heads in the respective years. Of Rs 43,790 odd the question of writing off as recommended, the matter remains for disposal with the only item Remarks for disposal with the Assets valued at Rs 16800/

(Rev Secy).

SM 24/1

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat. | File No. 145 of 1922

DEWAN'S OFFICE
Rcvd. on JAN 25 1924
Regd. No. S 173

Serial No.

69)
Dewan)

25/1 SM 25/1

70)
Thery letter & Wells remarks
I have my main to the
Conveyance and to
Sadle with but
Leases the the year
and sheep with have
to place for me fullyit
from a big defect.
The system of accounts
has been wrong - in the
heads of Cap. shown
income & the plant
by the loans are they
debited to me - is not
clear. & the advances
are still outstanding
all the made why
Cap. can be not write
off - is for from the
assets & not charge to
the year, receipts
of revenue.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | I & C File No. 145 of 1922

Serial No.

71) Capital outlay on sugar-cane installations was being provided for within the revenue account under the head "Industries & Commerce". This outlay was not treated as capital expenditure outside the revenue account. What happened was that the grants made for this purpose were allowed to lapse and the connected expenditure was held under an advance account. The system of accounts, as observed by the Dewan, was wrong. It was a mistake to have classified the charges under an advance head, and even if so classified, at the beginning, they should have been transferred to the final head in the respective years. There is really no asset to be reduced or written off on account of this transaction The debit balance under the advance head is itself now an item of asset on the balance-sheet of Government and it is a fictitious asset as there is nothing tangible to support it. All losses have to be written off to Revenue. If these items had been adjusted as final outlay in the respective years, the loss entries would have been included in the accounts of those years. What has happened is that accumulated losses are awaiting adjustment and such an adjustment affects the Revenue account. The only question is whether the current year's revenue account should be permitted to be upset by this

NOTE—Contn. sheet.

Fe 131/23

25

G. R. S. III-2]

General and Revenue Secretariat. | I & C File No. 145 of 19 22

Serial No.

this adjustment. The admission of the loss entry in the current year's account is the only straightforward presentation of the position. The only other method of wiping out this advance entry is to effect an adjustment outside the current year's revenue account and take it directly to the head called "Government" under which is shown the net result of the revenue accounts from the beginning. The effect of such an adjustment will be to reduce the net assets of Government. If this method is adopted, the loss will not be brought out in the accounts and the publicity which should characterise Government accounts will be lost.

72) ~~In this case,~~ the outstanding advance is the result of wrong accounting and as the transactions go back to many years ~~back~~, it may, as a very exceptional arrangement, be authorised to be adjusted under the head "Government." and the current years revenue acct relieved of the burden

DEWAN'S OFFICE
Recd. on JAN 28
Reg. No. 525

REVENUE
31 JAN 1924
SECRETARY.

73) Dewan) Agree to 26/1/24
it in a
for case.
Further exp & loss
must be sanctioned 30/1
Fe.
31/1 SW 31

NOTE—Contn. sheet.

G. R. S. III-2,

General and Revenue Secretariat. | I & C File No. 145 of 19 27

Serial No.

7f/1316/24

74) Submitted for orders as to whether the proposed adjustment of the loss should be treated as a Scheduled matter or not concerning the magnitude of the amount. An alternative to the words 'the written off the accounts' is suggested on a slip of paper attached to the draft. So put this is for orders.

A

31-1-24

For order

SNM 31/1

Rev Secy

75) The draft with the suggestion changes may be approved

76) A is for orders

Pe 31/1

SNM 31/1

11 (Meeting)

29
1.2.24

76) Please consider the two above modifications proposed to be made in the draft.

Pe 2/2

Secy

Secy 2/2

Comptr

78) I have suggested a small modification in the draft — sub 7.2.24

SNM 6/2

Rev Secy

Memo issued

SNM 6/2

NOTE—Contn. sheet.

27

General and Revenue Secretariat.

G&C File No. 145 of 1922.

Serial No.

29) May the draft issue?
SM 9/2

Rev Secy) 30) For perusal & approval
9/2
SM 9/2

248
8.2.24.

Addl. II Member)

31) 9/2 pej 9/2
SM 9/2

[redacted]

[illegible] have been [illegible] 32) For orders whether this matter should
[illegible] Secretariat [illegible] involves a big amount should be
must if so whether it should be treated as a reserved subject. But
go before the Council. as a II member of a Dewan has approved
of the action contemplated in the Secy's
Whether the Govt may be moved
pe 11/2

DEWAN'S OFFICE.
Rcvd. on 11/2/1924
Rec. No. 5143

Dewan) 33)
Yes we may
the Secretary & then
to take off
Motions & we will fix
16 Dec ?
Yes

366
14-2-24.

34) For perusal
If approved the file will be submitted
pej 15/2
SM 15/2

II Member)

NOTE—Contn. sheet.

28

General and Revenue Secretariat.

File No. 145 of 1922

Serial No.

85) If we have to wait till the remaining assets are sold the chances are that we may not fix a ready sale for them as even if we sell them for a low price we shall have to sell them for a low price we shall have to delay the disposal till we get a proper price for them - and in the circumstances. I think it is desirable to write off the amount already decided as irrecoverable later on. If necessary, this write off may be made in a manner to indicate that the realising the value may be put in the hands of the Director

Dewan

18/2

86) Agree.

17.2 18/2 SMN 18/2

87) Copies on paragraph 82 are solicited.

SMN 18.2.24

18/2

483 19.2.24.

88) (Revised) I (Amended) the drafts are in order

SMN 19.2

Please have the papers submitted to me

SMN 21/2

21/2

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat. | Dte File No., 145 of 19 22

Serial No.	
H 1629/23	89. The draft has passed through Fe Secty Vide his note d. 7-2-1924 (Z). Dft. & fair copies are put up. Coss 25-2-1924
	To Comptroller Dte-Dele)-by 25/2/24
8	To, Mech Dte & Comptr. Insp. Finance No. 5088-F.G. 22/2/24 Sanctions the working of the Amrtsr 43,790-5-3 as recommended abv & trusts that the machinery shown as assets and is disposed of without delay & the advance finally adjusted & requests to report the results thereof by the end of June 1924
9	From the Dir of Dte. No. 1430 Dy 29.3.24 v/ with reference to the above orders states that for reasons given it is not desirable to dispose of the plants and suggests that they may be re-

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | Dje File No. 145 of 1922

Serial No.

ordered to be detained in the depôt on condition that they may be sent to when a Secretariat transport is available.

89. The Director states that from the experiments conducted by him he is satisfied that the Sawmill plant could be worked now with profit and that if worked they would also be beneficial to the public.

90. Suitable proposals if any may be put up.

Nath VS
9.4.24

91. In orders issued in the Revenue Minute of the 14th Dec 1924 in para 83 of the Note and the last para of the G.O. of 22.2.24.

92. Govt had decided that the assets to the extent of Rs 16,800/- remaining in the hands of the Forest Dept as the form of machinery (sawing machine)

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 165 of 19 22

Serial No.

shd be disposed of. But in such cases there is no likelihood of the plants being purchased & that such a course would practically put a stop to experiments at a stage when they ought to be carried on with little or no cost to Govt.

93 We recommend further that para 3 of the G.O. may be modified and the machinery should be released by the Dept subject to the Condn that if any purchasers are forthcoming they will be sold away.

94 The only modification in the G.O. that appears necessary is to exempt machinery for sale like purchasers are forthcoming. In the G.O. referred to Dr was asked to take immediate action & report by the end of June 1924.

95. The Director proposes may perhaps be allowed. He may perhaps be asked to see that they are disposed of to the best advantage as early as possible.

Rev Secy

343 11.4.24

II Member)

NOTE—Contn. sheet.

343

G. R. S. III-2]

General and Revenue Secretariat. | G.A.-C. File No. 145-22 of 19

Serial No.

96 Hudi furnace may be arranged to be sold without delay

97 As regards Chennarayapatnam plant & Agaram plant (new materials & corrugations) as also Fordson Tractor Crusher, the details & report called for in Govt. Letter No. 1145 dated 14-4-24 may be made & sent & how to be used properly. Necessary if any steps are necessary for the purpose may be also considered & submitted for orders at first.

JC 28/4

14 29

SNR 29/4

98 Draft memo

MRK 29.4.24

Issue SNR 29/4

10 6776/Mated 30-4-24. Director, I. States that the Hudi Furnace should be arranged to be sold without delay, that report as to how the plants at Chennarayapa & the Agaram plant as also the Fordson Tra Crusher are being used, and how they may be disposed of, and requests that if here and his views submitted.

NOTE—Contn. sheet.

A. S. III-2]
General and Revenue Secretariat.

File No. 145 of 1922

Serial No.

Any offers for the purchase of any of these machinery, the same may be considered and submitted for the orders of Govt.

11 From the Director dtd. nil Rp. 698 Dy 2-2-28. Furnishes a report re. the disposal of the Sugarcane mill & etc. referred to above.

1. The Kadi Furnace.

This was ordered to be sold without delay.

The Director states that we will have to wait till next year, as there is only one man who is likely to purchase & he will want time till the next crop is raised.

2-i Chhannanna patrawala
ii Agarwal plant - Nawab ganj
iii Pandian Tractor.

The Director was asked to report whether these were likely to be disposed of. At first the first the Director says that it

INDUSTRIES & COMMERCE BRANCH

Re-transfer file
Kadi
2866

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

9te File No. 145 of 19 22

Serial No.

... this proposal could be considered only next year as the plant is to work this year

ii. ... The Coorg-branch plant is now worked at the Cicily-mu-Krishna Iyengar & the many purchasers can be induced to buy it after working it on the next crop

iii. ... The Fordson Tractor hired out can be sold only next year as then the crop has failed & many could be induced to buy only after the next crop is to hand.

... The Director concludes by saying that it is better to retain these plants & experiments conducted next year with a view to attract purchasers.

Submitted for orders

6-2-23 To order - with reference to my minute

NOTE—Contn. sheet.

General and Revenue Secretariat — File No. — of 19

Serial No.

Paras 96 & 97. The Dir reports that the machinery (including the Heat Furnace) cannot be disposed of, at least till next year as there are no buyers offers.

Rec'd 1st Mch

1e 24/2 25.2

201 25.2

25/2

In the circumstances explained by the Dir, time is given upto the End of Dec^r next for the disposal of the plant in question to the Dir Stores Dep^t by whom they were supplied & the advance Rs 16,800 on the account of towards their value is adjusted before the above mentioned date & a report of the result of the E.E. by 7 Jan^y 1926

1e 27.2

27/2

Draft sent

28/2

12. To Director of Ind & Commerce.

No. D.C. 5966 dt 2.3.1925

With refce to Sl. 11 State that time till the end of December 1925 is given for the

NOTE-C

96

2851

G.R.S. III-21

Ite File No. 145 of 19 22

General and Revenue Secretariat

disposal of plants in question and results to see that the machinery is disposed of and the advance of Rs. 16800/- shown in the account of the as its value adjusted before the above mentioned date and a report of the result of submitted to Govt for information before the end of January 1926

Serial No.

GEN. SECRETARIAT
4-MAR 1925
INDUSTRIES & COMMERCE
BRANCH.

1—Contn. Sheet

20022

TELEGRAPHIC ADDRESS "INDUSTRIES,,

21810 37

In reply please refer to No. O.C. 734

Ref 148-22-1

ENCL. NO.

SECRETARIAT

23 JUL 1922

GOVT. OF MYSORE

OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE.

Bangalore 17th. October 1922

FROM

P. C. D'SOUZA, ESQ., B.A., B.L.,

Director of Industries and Commerce in Mysore,

Bangalore (India).

To

The Secretary to Government,
General Department,
Bangalore.

20 OCT 1922

Sir,

In inviting your reference to this office letter No. O.C.734/21-22 of 14-3-22 requesting orders of Government on the adjustment of the Sugarcane mill advance account, I have the honour to forward herewith copy of Comptrollers Memo.No.266/IAD of 10-10-22 pressing for orders of Govt. and to request you therefore to be good enough to obtain their early orders in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

DIRECTOR.

SDN.

38

Letter No.226/IAD dated 10-10-1922, from the Comptroller to Govt., to the Director of Industries & Commerce.

This office letter No.504/IAD dated 10-1-22 and his reply No.O.C.734 dated 1-8-1922.

Requests to communicate orders of Government if any received, regarding the closing of the Sugar Cane Advance account.

" Copy "

R. Ananthakrishnamurthy

for Director.

SDN.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

I cannot understand this.

The Branch Diary does not show this letter and one or two pages of the Diary have been mutilated. It is not possible to trace the paper. May the office of the Director be asked to furnish a copy of the original letter?

28.10.21.

Yes. Mgs. Dare

Mgs

30/10

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G. R. S. VI—G/32]

:40

SUBJECT S & A

SECR NOV 1922 COLLECTORIES & CO.

Diary No. of letter replied to 1217

General and Revenue Secretariat

( )

the 191 .

Date of issue 2.11.22.

Signed by Mr. M. S. B Row

Section S & C

File No. 145-22

Serial No 2

No. 2853,

Dear Mr. Anantaramakrishnaiah,

With refce. to your office letter no. ec 7343 17.10.22 regarding the adjustment of costa accounts I request you to kindly send to this office a copy of your office previous letter no. ec 7343 14.3.22.

Yours sincerely

MR 31/10

SR 31.10.22

over.

D. O. No. OC 734/21-

Office of the
Director of Industries and Commerce,

Bangalore 9th November 1922

Dear Mr. Ramachandra Rao,

With reference to your D.O. No. IG. 2853/I&C of 2-11-22 I enclose a copy of this office No. OC. 734 of 14th March 1922.

Yours Sincerely,

M. S. Ramachandra Rao, Esq., B.A.,
Assistant Secretary to
Government of Mysore,
General Department,
Bangalore.

SECRETARIAT
17 NOV 1922
INDUSTRIES & COMMERCE
BRANCH

Letter No.)C.734 dated 14th March 1922, from the Director of Industries & Commerce in Mysore, to the Secretary to Government, General Department, Bangalore.

I have the honour to state that the Comptroller to Government brings to my notice in his No.184 IAD/869 dated 26-8-1921 (copy enclosed) that a sum of Rs63590-5-3 is outstanding at the debit of "23 Advances Repayable Special Advances Sugar cane Plants" being the expenditure incurred on the several sugar cane plants less the remittances to end of March 1917..Though provisions were made in the successive Budgets to meet the cost of outlay under sugar cane plants as detailed in the margin (*), it appears that the expenditure was all along debited to the above advance head. But when the Comptroller was addressed how the outlay was not debited to the Service Heads though provisions were made in the Budgets of the Department for the years 14 -- 15 to 17 -- 18 to a total extent of Rs64,400/- he replies in his No.504 IAD/6371 dated 13-1-22 (copy enclosed) that the debit was in accordance with G.O.No.Fl.1987-8/GF 13-14-2 dated 9-11-1914 which prescribes the mode of accounting the outlay incurred on the Sugar cane plants & the Weaving Factory.

(*)

Year	Grant.	Service Head.
14-15	Rs 36500/-	18 B.Deptt.of I&C.,3 Sugarcane Instn:
15-16	" 24200/-	-do-
16-17	" 300/-	-do-
17-18	" 4000/-	28 I&C Sugar cane mills.
	Rs64,400/-	

Under the circumstances I request you to obtain orders of Government authorising the transfer of the debit stated to be outstanding under the advance head, to the Service Head viz, 28 I&C and to enable the Comptroller to close the advance account.

---

* Copy *

R. Anantha Subramanyam

for Director.

SDN.

27165

D 3198

TELEGRAPHIC ADDRESS "INDUSTRIES"

In reply please refer to
No.....15.....

ENCL. NO. Nil

OFFICE OF THE
DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE.

Bangalore 9th January 1923

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Director of Industries and Commerce in Mysore,
Bangalore (India).

867

11 JAN 1923

The Secretary to the Government of Mysore,
General Department,
Bangalore.

Sir,

I have the honour to invite your kind reference to this office No:O.C.734/21-22 of 14-3-1922 and subsequent reminder dated 18-10-1922 requesting orders of Government on the adjustment of the Sugar cane mill advance account and to request you to kindly obtain early orders of Government as the question is pending for nearly ten months.

I have the honour to be,
Sir,
Your most obedient servant,

Ramachandra Rao
For Director,
(Absent from Head-quarters on tour)

BV-2)

Inward
The previous refee was transferred to the Financial Secty. (D-2199)
A U.O. note by the compln in the same connection was received today, and the file was refd to the Fin Secty - to whom this reminder may also be transferred. BSK 13.1.23.
14/1.

43

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to.....

Section

File No. 145-

Serial No

General and Revenue Secretariat

( )

No. J. C. 5018

the - 191

Date of issue 9/2/23

Signed by [illegible]

To,

The Offg. Director RC

Sir,

In reply to your letter no. 15 g

10-1-1923 regarding the

writing off of an amount of

Rs. 64,400 on account of

Sugar cane mills, I am directed

to enquire

i) What does this debit

balance represent ?

ii) If it is all loss why

over.

4. was no action taken for writing off the same in the respective years?

iii) if the whole or any part of the balance is represented by any property what is its value and how is it proposed to show it in the accounts?

iv) Were accounts rendered & the completion for charges debited to the advance?

v) Were regular Capital and Rev accounts kept for this concern and audited in the years concerned, and if so are these balance sheets and profit & loss accounts?

1. A complete statement showing the information may be sent very early.

List of enclosures.

Copied by

Examined by

Name etc.

M.D.
7.2.23

For Secretary

Secy 7-2-23

TELEGRAPHIC ADDRESS "INDUSTRIES"

In reply please refer to
No. 590/A

ENCL. No. one Statement

DIARY NO. 454
19
145-22
5

OFFICE OF THE
DIRECTOR OF INDUSTRIES AND COMMERCE, IN MYSORE.

339. *Bangalore, 4th January 1923.*

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Director of Industries and Commerce in Mysore,
Bangalore (India)

GENERAL SECRETARIAT
2 - JUL 1923
INDUSTRIES & COMMERCE BRANCH.

JUL 1923

TO

The Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

Sir,

With reference to your letter No: IC.5018/I&C.145-22-4 dated the 9th February 1923 calling for certain further information regarding the writing off of Rs 63,590-5-3 on account of expenditure on sugar mills incurred during the 6 years ended with 1917-18, I have the honour to state as follows:-

As shewn in the accompanying statement, Government sanctioned the starting of 5 jaggery making installations and a furnace for boiling jaggery at Hudi and a total capital cost of Rs 69,889-2-11 was incurred thereon. Of these, the mills at Kunigal and Shikaripur have been sold for Rs 13,000/= involving a loss on account of capital of Rs 14,581-14-7 in the years 1916, 1917 which should have been written off and the accounts closed. As regards the others, the Chicksagre mill has been broken up, the crushers are in the Central Industrial Workshop and in the place of the engine, a Fordson Tractor has been bought with the sanction of Government. This Fordson Tractor has also been fitted up with crushers to provide a portable plant for milling cane and was tried on a private estate last year.

V.de G.O.No: 1244-51 Re. 350-19-4 & 29.5.20

The present value of the plant as thus altered would be about

about R$ 4,500/=. The balance of R$ 10,428-2-8 minus R$ 4,500/= i.e., R$ 5,928-2-8 being the loss on capital has to be written off

The Haravu Plant was sold to a Co-operative Society at Sakrepatna under Government Order No: 7089-92/I&C.123-16-3 dated 28-2-1917. The Society has been wound up. The plant is now installed at Chennarayapatna and is working there. The existing plant is worth about R$ 4,500/= and the balance of R$ 11,465-15-8 has to be written off.

The furnace at Hudi on which R$ 957-3-6 has been spent is now worth about R$ 300/=.

The Agaram steam heating plant which consists of a steam boiler, 2 eliminators and 3 evaporators and one wetzel has been erected at Oorgahalli, as per Government Order No: IC.2431-2/I&C. 90-22-2 dated 16-10-1922. The plant as I have already reported to Government was in a very damaged condition. It has now been completely re-equipped and is worth about R$ 8,000/=. Its capital cost has to be written down by R$ 7,455-14-6. Thus as against a capital expenditure of R$ 69,889-2-11, we have realised by the sale of the plants R$ 13,000/= and we have now in the shape of assets R$ 16,800/=. It is necessary to write off the difference. It is not possible to explain why this was not done before as the transactions all took place under Sir Alfred Chatterton and subsequently under his successor Mr. V. Rangasawmy Iyengar more than 5 or 6 years ago. The whole amount should have been charged off against the budget provisions made to the extent of R$ 64,400/= in the years from 1915-16 to 1917-18 as already stated in this office letter No: OC.734 dated 14/3/22. In regard to the working expenses as shewn in detail in the statement of R$ 8,925-0-3 which ought to have been adjusted from the provision made in the Budget in the years when the work was actually done.

X As

As the transactions took place several years ago, I had great difficulty in collecting this information which had to be compiled from the contingent registers of the office. Hence the delay.

In regard to the future disposal of the plants, arrangements have now been made to work the plant at Chennarayapatna and - - - Oorgahalli without any direct expenditure to Government. The plants are not likely to find purchasers if sold and we have just been able to get results which will enable us to demonstrate - - conclusively the usefulness of these experiments. The plants will be treated as assets of the Department. The loss on capital and working expenses which should have been adjusted previously may now be written off.

I have the honour to be,

Sir,

Your most obedient servant,

DIRECTOR.

BV)

Statement showing the Expenditure incurred on the Installation and the amounts of

No.	Name of the Sugar Cane Mill	Capital Account.				Revenue Account.		
		Total Capital Expenditure	Deduct Realisations on account of sale of Plant	Deduct Value of Existing asset.	Net Loss on Capital	Working Expenses	Milling Realisation	Net Loss on Working
	1.	2.	3.	4.	5.	6.	7.	8.
1.	Kurnigal	12654 1 2	5000 - -	- - -	7654 1 2	7960 1 7	6069 1 4	1890 8 3
2.	Chiksagre	10428 2 8	- - -	4500 - -	5928 2 8	6293 9 11	5021 6 2	1272 3 9
3.	Haravoo	15465 15 8 inclusive of Rs.4962 spent for Road Making	- - -	4000 - -	11465 15 8	5900 6 1	2741 12 -	3158 10 1
4.	Hedi	957 3 6	- - -	300 - -	657 3 6	891 14 1	652 15 8	238 14 5
5.	Agaram.	15455 14 6	- - -	8000 - -	7455 14 6	2498 15 3	477 - 10	2021 14 5
6.	Chikaipur	14927 13 5 inclusive of Rs 6201/- Spent for Road making.	8000 - -	- - -	6927 13 5	2624 6 9	2281 10 3	342 12 6
	Total	69889 2 11	13.000 - -	16.00 - -	10089 2 11	26169 6 9	17244 6 3	8925 - 3

641.13.11 between this office figures & Comptroller's figures is negligible compared with the total Exp
based have not been verified with Comptroller's Books.

and Working of Sugar Cane Mills from 1912-1913 to end of 1917-1918
Losses to be written off.

Total Losses to be written off. 5 + 8			Amounts not included in the Comptroller's Statement.		Net amount			Remarks
9			10		11			12
9544	9	5	1890	8	3	7654	1 2	There was a loss of Rs 7654-1-2 in the Sale of the Mill under G.O. No. 1228-32 Alg 49-15-5 dated 10-9-15 the balance has to be written off as also Rs 1890-8-3 under Working Expenses.
7200	6	5						This Mill has been removed. The Crushers are in the C.D. workshop. The Engine was sold to the Water Works and a Fordson Tractor purchased from the proceeds: The shed materials have been used for the Sugar Cane plant at Hindi. The Value of all these will be about Rs 4.500/-. The Balance of Rs 10428-2-8 minus 4.500/- has to be written off.
14624	10	7	(※) 4962					This plant was transferred to Sakrepatna and thence to Chennarayapatna is now worth about Rs 4.000/-.
896	1	11						Consists of a furnace Set up by the Department. Is now worth about Rs 300/-
9477	12	11						Has been transferred to Gorgahalli under G.O. No. 2431-2 dated 9th October 2 dated 16 10/22 The plant which Consists of 1 Steam Boiler, 2 Eliminators, & 3 Evaporators and one Wetzel has been erected at Gorgahalli. The Cost of the plant will be about Rs 8000/-.
7270	9	11	(※) 2620		Dr.			Out of the Receipts of Rs 8000/- only Rs 2000/- is shown in the Comptroller's statement. The difference of Rs 6000/- has been credited as under — [Rs 2000/- realised in June 1918, Rs 1000/- realised in February 1920, Rs 3000/- realised in October 1921]
			6000		Cr.			
49014	2		Dr 7582 Cr 6200			47432	3 2	This Amount Rs 47.432.3.2 plus Rs 16800/- amounts to Rs 64.232.3.2 which is the Comptroller's figure. The difference Rs 641.13.11 is 63590.5.3

which could not be traced as the Carbingat Registers are

S. Satyanarayana
Director of Industries & Commerce
in Mysore Bangalore

G. R. S. VI—G/32]

49

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 191 .

Date of issue 4/8/23

Signed by Wm MSR Rao.

Section Dte

File No. 145-m

Serial No 6

No. J. C. 646 Despatched

To The Mg. Director Ire.

Sir,

With ref. to correspondence ending with your letter No. 590 of 4.7.23 regarding the working op. of Rs 63,590-5-3 on account of expenditure in Ingapuram mills incurred during the 6 years ended with 1917-18, I am directed to forward herewith copy of a note of 30.7.23 from the Comptr to Govt in the matter, and to request you to be so good as to verify the figures once again and furnish ~~the~~ information required in para 2 over of the note at your earliest convenience.

I have etc.

3/8/23

for Secy to Govt.

Ire.

16437.

50.

TELEGRAPHIC ADDRESS "INDUS COM."

In reply please refer to No. G. 1004/A

GOVERNMENT OF MYSORE,
DEPARTMENT OF INDUSTRIES AND COMMERCE.

OFFICE OF THE DIRECTOR,

Dated, Bangalore, the 20th Nov: *1923*

..... / NO 2094 ...

2 NOV 1923 FROM G. D.I.S.E.

P. G. D'SOUZA, ESQ., B.A., B.L.,
Director of Industries and Commerce in Mysore,
Bangalore (India)

Section. I&C. 145-22-7.
File No. GEN. & REV. SECRETARIAT
Serial No. 22 NOV 1923
INDUSTRIES & COMMERCE BRANCH.

To

The Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

SIR,

With reference to your letter No: IC.646/I&C.145-22-6 dated 4th August 1923 forwarding a copy of Comptroller's note dated 30-7-1923 on the statement of expenditure on the sugar mills to be written off and calling for information on para 2 of the note, I have the honour to state that the figures have been verified again and the difference of Rs 710-3-11 cannot be traced from the books of this office as they were got verified from time to time during those years with Comptroller's books.

2. The expenditure incurred on the sugar mills during the years 18-19 to 22-23 under Capital and Revenue amount to Rs 8,840-2-6 and Rs 12,299-2-8 respectively. The realisable value of the existing assets as already reported viz., Rs 16,800/= represents the present realisable value taking into account the whole of capital expendit incurred to end of June 1923. The expenditure incurred during the years no doubt increases the loss incurred in the working of the m But as these charges have been debited to service heads in the yea concerned, the actual amount that has now to be written off from t advance account will be only Rs 43,790-5-3 (Rs60,590-5-3 minus Rs16,800.

3. Action will be taken for the disposal of the tractor and t furnace at Hudi and statements of financial results will be submit in respect of the mills at Chennarayapatna and Oorgahalli as -

P. T/

51

as suggested by the Comptroller.

I have the honour to be,

Sir,

Your most obedient servant,

DIRECTOR.

BV)

Proceedings of the Govt. of H. H.
the Maharaja of Mysore.

Read -

Correspondence ending with letter No.590 dated 5th July 1923 from the Offg. Director of Industries and Commerce - submitting a report showing the working of the several jaggery making installations sanctioned by Govt. together with a statement of the expenditure incurred during the 6 years commencing from 1917-18 and recommending that the difference between the capital expenditure of Rs.69889-2-11 and the amount of Rs.29800/- representing the amount realised by the sale of plant at Kunigal and Shimsha (Rs.13,000) and the value of the present assets (Rs.16,800) may be written off.

2. U.O. note by the Comptroller dated 30th July 1923 on the subject.

3. Further correspce ending with lr No. E.1004/A&I 21.11.23 from the Offg. Director of Ind. on the same subject.

Order No. I.C. 5088-9

Dated, Bangalore, 22/2/24

The balance at debit of '23 advances repayable - special advances (Industrial sugar cane plants advance is, according to the Comptroller's accounts Rs.60,590-5-3. The figure given by the Director is - Rs.61,301-3-2. The Director says that in view of the long period during which the advance account was kept open, it is not possible to explain the difference between

the two figures. The
of the amounts is repor
In the circumstances re
directed that the diffe
Comptroller's debit bal
and the reported value
existing assets, amounti
be written off outside the

2. Govt. observe that all this confusion could have been avoided, if the expenditure incurred each year had been debited to the service heads instead of to advances or at least if prompt action had been taken to write off the losses each year.

With regard to the assets valued at Rs.16,800 which remain in the hands of the Dept. in the form of machinery as described in the margin, Govt. consider it desirable that they should be disposed of without delay and the advance finally adjusted. The Director is requested to take the necessary action at once and submit an early report in the matter.

	Rs.
A Fordson Tractor Crusher ..	4500
Channarayapatna Plant	4000
Hudi furnace ..	300
Agaram plant - installed at Gorga-halli ..	8000
	16800

Offg. Secretary to Govt.Rev.Dept.

To

The Offg. Director of Industries and Commerce.

The Comptroller to Govt. Through Finl. Sectt.

28.12.29

36791

H-205 54

TELEGRAPHIC ADDRESS "INDUS COM."

In reply please refer to No. G 1430 A

GOVERNMENT OF MYSORE,
DEPARTMENT OF INDUSTRIES AND COMMERCE.

Section.
File No. 145-22-9
Serial No.

OFFICE OF THE DIRECTOR,
Dated, Bangalore, the 28th Mar: 1924.

GENL. & REVENUE SECTT. Br. 30. MAR 1924 To G. D. SECTION

P. G. D'SOUZA, Esq., B.A., B.L.,
Director of Industries and Commerce in Mysore,
Bangalore (India).

GEN. & REVENUE SECRETARIAT 31 MAR 1924 INDUSTRIES & COMMERCE BRANCH

The Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

Sir,

With reference to the concluding para of Government Order No: 5088-9/I&C. 145-22-8 of the 22nd February 1924, I have the honour to state that there is no likelihood of any of the plants referred to finding a purchaser if offered for sale and such a course, moreover, will practically put a stop to the experiments that have been carried on at such an enormous expense in order to demonstrate the possibilities of the manufacture of jaggery by means of machinery. In the case of all these plants the Department has now reached a stage in which further work can be carried on with little or no cost to Government. So far as the Chennarayapatna plant is concerned this is the only plant left out of the four sugar-cane crushing plants that were originally installed under Sir Alfred Chatterton. It has been set up at Chennarayapatna and was lying idle until the year 1922 when I worked it for about 5 months without loss to Government. It was again worked continously for a period of 8 months from July 1923 to February 1924 except for an interval of about a month and a half when the plant had to be stopped owing to the crank shaft of the oil engine having been broken, being old. During this period about 5,000 maunds of jaggery were made and as the work of supplying cane, meeting the cost of working, was thrown upon the contractors, so that the Department may be relieved of the commercial responsibility, the mill had sufficient work and facilitated the milling of the large area of Chenni

P.T.O.

55

Chenni sugar cane planted under the tank which but for this plant would have been abandoned to a great extent. The reason why this plant had failed on previous occasions was that it was not possible to secure a continuous supply of cane and whenever Government attempt-ed to buy sugarcane the prices were either unnecessarily raised or when any special inducement was held out to the ryots to bring cane they always complained that the jaggery was not of a very high grade. So I arranged with a Contractor to make his own arrangements to supply the cane and asked him to bear all expenses and pay a h' of Rs 60/= per month for the plant to the Department. The year's working clearly showed that jaggery can be manufactured with the help of the plant at a cost of six annas per maund while the rate charged by the country boilers is about 10 annas and as the local people are now satisfied that good jaggery can be made, the plant can be worked in future with a good margin of profit. If the plan is demonstrated for a year or two more on this spot it will be - possible to find purchasers for it locally. If it is to be remove from the locality there will be heavy loss.

In the case of the Hudi plant, the ~~mill~~ boiler of the plant belongs to Mr.Guruva Reddy, but the furnace has been lent to him. The Bangalore District grows sugar cane largely but for the past four or five years owing to unpropitious seasons the tanks have not received sufficient supply of water and so the area is restricted, but there are several places in the Bangalore District where such a plant can be successfully installed. It is therefore necessary to keep one such plant for demonstration purposes in the Bangalore District. As beyond supplying these furnaces to Mr.Guruva Reddy and giving him such mechanical assistance as was necessary, the experiment does not involve Government in any further cost, this seems to be the best way of demonstrating the utility of the plant. I shall try and arrange to sell the furnaces to Mr.Guruva Reddy. In these circumstances, I consider that as these two installations have clearly demonstrated and proved that they could be worked with a profit and deal effectively with areas of cane exceeding about

about 30 to 40 acres and it will be a retrograde step to sell the plant, and give up the experiments. I may also mention in this connection that the Government of Madras are maintaining a similar installation at Pallipalyam and they too after several years of loss have now reached the same stage as ourselves, i.e., can be worked with profit. In these circumstances, I beg to suggest that the plants 1 and 3 may for the present be retained under the Department and further demonstrated for a year or two so that they may be eventually taken over by the local people.

In regard to the Agaram plant, I beg to invite your attention to my report dated 7.8.1923. The plant was lying unused at Agaram for several years and after I took charge arranged for its being (tried) ~~used~~ without any extra cost to Government. I took considerable trouble and pains to have the plant tested but unfortunately during the current year owing to the failure of rains, Mr.Oorgahalli Krishna Iyengar could not grow any sugarcane. The plant has not had sufficient trial, but recent experience makes me feel that the plant has great potentialities and that it would be a great mistake to sell it. We should therefore make use of the opportunities that we have of getting the help of Mr.Krishna Iyengar to collect sufficient reliable information regarding the working cost etc., of the plant without any cost to Government before offering to sell it.

Regarding the Portable Sugar Cane Crusher mounted on Fordson Tractor, I was able to test it only once in Mr. Mac Issac's Estate but owing to the failure of the sugar cane crop there have not been favourable opportunities for me to test the same. It is also necessary to retain this plant. In this connection, I beg to emphasise the fact that these three units represent three different types of plants that we have to introduce in future in order to encourage the use of machinery in the manufacture of jaggery 1) a portable one which could be taken from field to field and 2)the Chennarayapatna and Hudi Plants capable of dealing with

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with 30 or 40 acres of cane and the 3) Agaram plant with a larger capacity and one that yields better class of jaggery. I may also mention here that as there are very few people in the State that grow sugarcane over any considerable area and we have still fewer people that would take the risk of putting up a plant and mill the cane alone it is necessary for Government to provide facilities for the supply of such plants. In these circumstances, I beg to suggest that Government may be pleased to modify para 3 of the Government Order under advertance and allow the plants to be - - retained in the Department as a part of the plant belonging to the Department and continue the experiments subject to the condition that if any purchasers are forthcoming they may be sold to them. I shall see that these experiments do not involve any net loss to Government in future and I shall try while demonstrating the same to find out if we could not get some people in the State to purchase this plant..

I have the honour to be,

Sir,

Your most obedient servant,

DIRECTOR.

BV)

5.8

G. R. S. VI—G-32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

, the 191 :

Date of issue 28/4/26.

Signed by Mr L Narayana Rao

Section I.F.C

File No. 145-M

Serial No 10.

No. I.C 6776

To The Director

Sir — With reference to the correspondence ending with your letter No. C 1430 A dt 29-3-24 on the disposal of certain jaggery making machinery in the I.F.C Department, I am directed to state as follows:—

1. The Hindi Pamphlet

over.

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Should the arrangements to be sold without delay.

2. Regarding the plant at Delamere any spare parts & that are not Again plans now installed (or available) as also the Fordson Tractor Crusher, a report is awaited to hand by the end of Dec next as to whether how they can be any used & how you intend disposal of them.

In the 3. Immediately, by every Opportunity required for the purchasers of any of these Machinery, the sum may be Commissioned & sold for the ordinary Govt

I have the

SMR 29/4

honour to be

Sir

Your Most Obedient Servant

MK 29-4-24

List of enclosures.

Copied by

Examined by

33266

TELEGRAPHIC ADDRESS "INDUS COM."

60

In reply please refer to No. 698

GOVERNMENT OF MYSORE,
DEPARTMENT OF INDUSTRIES AND COMMERCE.

D 3891

OFFICE OF THE DIRECTOR,

Dated, Bangalore, the 2nd Feb. *1925*

GEN. & REV. SECRETARIAT
4 - FEB 1925
INDUSTRIES & COMMERCE BRANCH.

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Director of Industries and Commerce in Mysore,
Bangalore (India).

To

The Secretary to the Government of Mysore,
Revenue Department,
Bangalore.

Ite 145-22-11

SIR,

With reference to correspondence ending with your letter No. IC.6736 I & C 145-22-20 of the 30th April 1924 regarding the disposal of the Jaggery Machinery, I have the honor to state as follows -

1. As regards the Hudi Furnace and the materials such as roof -ing &c standing on the place, Mr. Guruva Reddy who is the only person who offered to buy the furnace at Hudi, is since dead. His son has had not the time to settle the affairs. I expect to be able to come to some understanding shortly with him. Owing to the fact that there was no water in the Tank early last year and the failure of the North-East Monsoon, there is not much - - Sugarcane in the locality and the time is therefore not very opportune to him to commence the work. We may have to give him time till next year.

2. As regards the plant at Chennarayapatna Government have - since sanctioned the working of the Mill during the next Sugarcane season and the question of its disposal can only be taken up - after the demonstration of the mill this year. Here also though a large area had been planted with cane, owing to heavy rains a good deal of the crop became water-logged and has been replaced by paddy. There is just enough of cane for two months' work which

can

can be commenced only in June next. A large area has again been planted with cane and it is not possible to dispose of the plant before the crop that was planted at the end of last year being raised and milled.

3. The Agaram plant which has been installed at Oorgahally will be worked at the cost of Mr. Krishniengar during the next season. Here too it has not been possible to continue the experiment owing to adverse seasonal conditions which have practically rendered it impossible for this gentleman to grow any cane. After its successful demonstration it may be possible to induce the gentleman to go for the plant.

As for the Fordson Tractor it may be stated that applications are being received by the Department from the Shimoga Dt for hiring the same and it is not possible to dispose the Tractor. In view of the fact that persons who were prepared to co-operate with the Department in continuing these experiments have not been able to grow sugarcane and it is not possible to get sufficiently large areas, I am of opinion that these plants should be retained and the experiments continued next year when conditions are likely to be more favourable. The state of the Sugarcane crops in the Bangalore Division serves as a serious obstacle against any private enterprises taking up these plants.

I have the honor to be,

Sir,

Your most obedient servant.

Director.

USC)

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

MDr- 5966/J+C/145-22-12.

9.2/3/25

To the Director &c.

Sir

With reference to correspondence ending with your letter No. 9-698/A of 2-2-25, in the matter of the disposal of the gaffery machinery, I am directed to state that, in the circumstances explained, time till the end of December next is given for the disposal of the plants in question.

I am, however, to request you to kindly see that the machinery is disposed of and the advance of Rs. 16800/- shown in the accounts towards its value, adjusted before the above mentioned date and a report of the result submitted for the information of Government by the end of January 1926.

Yours &c.

Sd/-
for Secy. to Govt.

Sd/-
Signed by Mr. V.V.

WD 2230—GPB—1,00,000—23-7-25